

DOCKET

ASSESSMENT APPEALS COMMISSION

MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014

HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER

440 HOGAN ROAD, NASHVILLE, TN 37204

Tuesday, October 7, 2014							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00 am	Nayan Patel / Family Inn Motel Property ID: 097-13-0 026.00 AR# 91038	Davidson	2013	Mr. Nayan Patel Family Inn Motel 3430 Percy Priest Drive Nashville, TN 37214	George Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305	ID&O 6/4/14 (6/24/14) Taxpayer appeals administrative law judge's dismissal due to lack of jurisdiction. Administrative law judge did not find reasonable cause for taxpayer's failure to appear before County Board.
2.	9:30 am	ARLES B. GREENE Property ID: 07140A00400C0 AR# 90043 Property ID: 07140A00300C0 AR# 90044 Property ID: 07140A00200C0 AR# 90045 Property ID: 07140A00600C0 AR# 90046 Property ID: 07140A00800C0 AR# 90047 Property ID: 07140A00900C0 AR# 90048 Property ID: 07140A00100C0 AR# 90051 Property ID: 07140A01500C0 AR# 90052 Property ID: 07140A01700C0 AR# 90053 Property ID: 07140A01800C0 AR# 90054 Property ID: 07140A01900C0 AR# 90055 Property ID: 07140A02000C0 AR# 90056 Property ID: 07140A02100C0 AR# 90057 Property ID: 07140A02200C0 AR# 90059 Property ID: 07140A02300C0 AR# 90064 Property ID: 07140A02500C0 AR# 90065 Property ID: 07140A02600C0 AR# 90066 Property ID: 07140A02800C0 AR# 90068 Property ID: 07140A02900C0 AR# 90069	Davidson	2013	Arles B. Greene PO Box 544 Goodlettsville, TN 37072	George Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305	ID&O 4/1/14 4/21/14 Taxpayer appeals ALJ decision that County Board valuation of 19 vacant residential lots at \$65,000 per parcel should be upheld. Taxpayer contends subject property should be valued at \$45,000 per parcel.

DOCKET
ASSESSMENT APPEALS COMMISSION
MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014
HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER
440 HOGAN ROAD, NASHVILLE, TN 37204

Tuesday, October 7, 2014 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
3.	10:00 am	Cowan Street Baptist Church Property ID: 082-05-0 023.00 ER# 75605	Davidson	Exempt Claim	Wakius Hereford Cowan Street Baptist Church 1717 Fourth Avenue South Nashville, TN 37208	John Cantrell Davidson County Assessor's Office 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Jason Bobo, Esq. Metropolitan Dept. of Law 108 Metropolitan Courthouse PO Box 196300 Nashville, TN 37219-6305	ID&O 5/6/14 (6/5/14) Assessor appeals administrative law judge's retroactive granting of exemption effective January 1, 2008. Non-exempt parcel 22 was combined with exempt parcel 23 on January 1, 2008. Assessor created split-class parcel which treated combined parcel as partially exempt and partially taxable. Taxpayer applied for exemption of the non-exempt portion on April 17, 2013.

DOCKET
ASSESSMENT APPEALS COMMISSION
MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014
HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER
440 HOGAN ROAD, NASHVILLE, TN 37204

Tuesday, October 7, 2014 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
4.	1:00 pm	On the Go Ministries Property ID: 004000 203.00 ER# 66160	Davidson	Exempt Claim	David Brandon, Vice President On the Go Ministries PO Box 963 Springfield, TN 37172	George Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305	ID&O 11/19/13 1/9/14-Administrative Judge upheld denial of exemption for several reasons: 1. Subject property does not qualify for exemption as a parsonage because it is not the home of a full- time regular minister of a local church 2. Subject property does not qualify for a religious use exemption because it is used primarily for residential purposes, use not reasonably necessary or directly incidental to accomplishment of organization's exempt activities, which occur primarily at another location 3. Subject property does not qualify for charitable use exemption, taxpayer's activities correctly categorized as religious, even if characterized as charitable, property is still used for residential purposes and does not qualify.

DOCKET

ASSESSMENT APPEALS COMMISSION

MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014

HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER

440 HOGAN ROAD, NASHVILLE, TN 37204

Tuesday, October 7, 2014 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
5.	2:00 pm	Park Center Property ID: 083-09-0 204.00 ER# 63870 Property ID: 083-07-0 049.00 ER# 63873 Property ID: 060-16-0 294.00 ER# 63874 Property ID: 060-16-0 275.00 ER# 63875 Property ID: 072-08-0 034.00 ER# 63876 Property ID: 072-08-0 035.00 ER# 63877	Davidson	Exempt Claim	William B. Hubbard, Esq. Hubbard & Smith 40 Rutledge Street Nashville, TN 37210	George Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Jason Bobo, Esq. Metropolitan Dept. of Law 108 Metropolitan Courthouse PO Box 196300 Nashville, TN 37219-6305	ID&O 1/13/14 2/13/14-Taxpayer appeals Administrative Judge's denial of exemption for 6 parcels that are single family residences used as independent living rental units for low income individuals diagnosed with severe and persistent mental illnesses.

DOCKET

ASSESSMENT APPEALS COMMISSION

MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014

HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER

440 HOGAN ROAD, NASHVILLE, TN 37204

Wednesday, October 8, 2014							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
6.	9:00 am	Hickory Ridge Apartments, L.P. Property ID: 03100015300 AR# 72150 & 80460	Davidson	2011 2012	David L. Kleinfelter, Esq. Tracy L. Childress, Esq. Reno & Cavanaugh, PLLC 424 Church Street, Suite 1750 Nashville, TN 37219	George Rooker Jr., Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Jason P. Bobo, Esq. Metropolitan Dept. of Law 108 Metropolitan Courthouse PO Box 196300 Nashville, TN 37219-6305	ID&O 10/25/13 10/30/13-Taxpayer appeal resulting from Administrative Judge's consolidated hearing regarding issue of whether cash assistance distributed to taxpayers under "Section 1602" program and restricted rents should be considered in determining value of subject properties. AJ adopts value of assessor which uses both factors.
7.	9:00 am	Holston Ridge, LP Property ID: 081H B 01203 AR# 80230	Knox	2012	David L. Kleinfelter, Esq. Tracy L. Childress, Esq. Reno & Cavanaugh, PLLC 424 Church Street, Suite 1750 Nashville, TN 37219	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902 David A. Sanders, Esq., Deputy Law Director City-County Building 400 Main Street, Suite 612 Knoxville, TN 37902	ID&O 10/25/13, appeal by taxpayer 10/30/13, appeal by Knox Assessor 11/21/13. AJ affirmed values for low income housing financed with ARRA sec. 1602 loans, finding the loan value must be reflected in the property value no less than the IRC sec. 42 credits the loans replaced. Knox Assessor seeks a higher value than set by the county board of equalization, but AJ found assessor did not meet burden of proving higher value.

DOCKET
ASSESSMENT APPEALS COMMISSION
MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014
HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER
440 HOGAN ROAD, NASHVILLE, TN 37204

Wednesday, October 8, 2014 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
8.	9:00 am	Sevierville Senior Apts., LP Property ID: 061 04902 AR# 78602, 86669	Sevier	2012 & 2013	David L. Kleinfelter, Esq. Tracy L. Childress, Esq. Reno & Cavanaugh, PLLC 424 Church Street, Suite 1750 Nashville, TN 37219	Johnny King, Assessor 125 Court Ave., Suite 210 W Sevierville, TN 37862 Robert T. Lee, Esq. Div. of Property Assessments 505 Deaderick St., Ste. 1700 Nashville, TN 37243	ID&O 10/25/13(10/30/13) Several cases involve two distinct issues; 1. The value of the improved properties as influenced by the restrictive rents, and 2. Whether federal funds received by the taxpayer under the American Recovery and Reinvestment Act of 2009 should be included in the property valuation. AJ affirmed the values asserted by the assessors and taxpayer appeals.
9.	1:00 pm	Steven R. & Kathy Adams Property ID: 164000 02800 Residential Property AR# 89767	Davidson	2013	Steven R. Adams 1114 Goose Bay Road Ashland City, TN 37015	George Rooker Jr. Assessor of Property 700 2 nd Ave., South, Ste. 210 PO Box 196305 Nashville, TN 37219-6305 Jason P. Bobo, Esq. Metropolitan Dept. of Law 108 Metropolitan Courthouse PO Box 196300 Nashville, TN 37219-6300	ID&O 2/26/14 3/27/14 Taxpayer appeals administrative law judge's reduction in value of property from \$305,600 to \$291,00. Reduction was recommended by assessor's office. Taxpayer contends property should be valued at \$90,000.

DOCKET

ASSESSMENT APPEALS COMMISSION

MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014

HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER

440 HOGAN ROAD, NASHVILLE, TN 37204

Thursday, October 9, 2014							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
10.	9:00 am	Perimeter Properties LLC Property ID: 041 044.01 AR# 81959 & 89078	Sequatchie	2012 2013	Neil A. Brunetz, Esq. Miller & Martin, PLLC Suite 1000 Volunteer Building 832 Georgia Avenue Chattanooga, TN 37402	James Condra Sequatchie County Assessor PO Box 565 Dunlap, TN 37327	ID&O 8/6/13 9/4/13-Taxpayer appeals Administrative Judge's value determination. Administrative Judge rejects taxpayer's arguments of purchase price as accurate indicator of market value.
11.	10:00 am	SAVANNAH POINT PROPERTY ID: 032A B 002.00 THROUGH 005.00 032A B 008.00 & 009.00 032A B 011.00 & 012.00 032A B 014.00 & 015.00 032A B 017.00 & 018.00 032A B 020.00 032A B 027.00 032A B 029.00 032A B 030.00 THROUGH 033.00 AR#79979,79980, 79988, 79989 79990 & 80001 80002 & 79975 79976 & 79977 80014 & 80015 80016, 80017, 80018 80019,80020, 80021, 80022	Wilson	2012	Russell E. Parrish Property Tax Specialist 10574 Lebanon Road Mt. Juliet, TN 37122	Jack F. Pratt, Jr. Wilson Co. Assessor of Property Wilson Co. Courthouse 228 E. Main Street, Room 4 Lebanon, TN 37087	ID&O 11/8/13 12/12/13-Subject property consists of 21 vacant lots in Savannah Point Residential Subdivision. The taxpayer contended the value on each lot should be lowered. This contention was based on an appraisal report prepared by the taxpayer's agent. The report summarized five sales and listings of lots in nearby developments. Taxpayer's agent characterized each of the comparable sales as inferior to the subject property. Assessor maintained that the current appraisals of the subject lots were supported by market data and the previously referenced sales. Administrative Judge found that the agent's analysis could not provide a basis of valuation without additional proof. Taxpayer's agent failed to adjust or meaningfully analyze the comparable sales which were the

DOCKET
ASSESSMENT APPEALS COMMISSION
MIDDLE TENNESSEE MEETING – OCTOBER 7 – 9, 2014
HOLEMAN BUILDING - ELLINGTON AGRICULTURAL CENTER
440 HOGAN ROAD, NASHVILLE, TN 37204

		CONTINUED					
cont.	10:00 am	BHAVNA PATEL PROPERTY ID: 032A B 010.00 AR# 79978 SONUM LLC PROPERTY ID: 032A B 007.00 AR#80023	Wilson	2012	Russell E. Parrish Property Tax Specialist 10574 Lebanon Road Mt. Juliet, TN 37122	Jack F. Pratt, Jr. Wilson Co. Assessor of Property Wilson Co. Courthouse 228 E. Main Street, Rm 4 Lebanon, TN 37087	basis for his opinion of value. The Administrative Judge found that the taxpayer failed to carry the burden of proof and affirmed the ruling of the Wilson County Board of Equalization.
12.	1:00 pm	Life Care Center of Columbia Dist. 9, Map 100B, Group B, Control Map 100B, Parcel 001, S.I. (Real Property) and Personal Property Parcel 100B, 001.06 P 001 AR# 32484 & 32485	Maury	2001 & 2002	Mr. Larry R. Hyatt 5214 Maryland Way, Suite 307 Brentwood, TN 37027	Jimmy R. Dooley Maury Co. Assessor Six public Square, Room 6 Hunter/Mathews Bldg. Columbia, TN 38401 Robert T. Lee, Esq. Div. of Property Assessments 505 Deaderick St., Ste. 1700 Nashville, TN 37243	8-20-04 AJ upheld personalty classification of four items of nursing home equipment the taxpayer contends is realty, and taxpayer appeals.